

# COUNTY OF YORK

## MEMORANDUM

**DATE:** January 26, 2005 (BOS Mtg. 2/15/05)  
**TO:** York County Board of Supervisors  
**FROM:** James O. McReynolds, County Administrator  
**SUBJECT:** Request for Tax Refund

Section 58.1-3980 of the Code of Virginia provides that any taxpayer may apply to the appropriate assessing officer for refund of taxes paid as a result of an erroneous assessment. The application must be made within three years from the last day of the tax year for which the assessment was made. Therefore, an applicant may seek recovery of taxes for the current year and for the three prior tax years. If a penalty or interest has been paid by the taxpayer, that may be recovered also. The consent of the County Attorney to the refund must be obtained as required by Code § 58.1-3981. Any refund in excess of \$2,500 must be approved by the Board.

Attached is a request for a tax refund submitted by William and Nancy Nunn for real property taxes paid from tax years 2001 through 2004 on a portion of their property that was used for agricultural purposes and qualified for the County's Land Use Program, but which had been inadvertently assessed for the full amount of the normal tax. A memo from the County Assessor is attached verifying that the land in question qualifies for the Land Use Program.

Attached is a draft resolution which, if adopted by the Board, will authorize the Commissioner of Revenue and the Treasurer to grant the requested refund.

Barnett/3440:swb

Attachments

- Request for Tax Refund
- Memorandum from Greg Thacker, County Assessor
- Proposed Resolution R05-23